

Unclaimed Property Instructions and Reporting Forms

Brian K. Krolicki

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STATE OF NEVADA OFFICE OF THE TREASURER

UNCLAIMED PROPERTY

Brian K. Krolicki State Treasurer

To Holders of Unclaimed Property:

On behalf of the citizens and businesses of Nevada, thank you for filing your annual Unclaimed Property Report.

In July 2001, the Nevada State Legislature placed the responsibility for collecting unclaimed property under the jurisdiction of the State Treasurer's office. The office is tasked with assisting both holders and claimants of unclaimed funds in determining rightful owners and assisting with the timely return of assets. The process required to achieve this goal is an important partnership with Nevada's businesses, and begins by identifying unclaimed funds in your possession and then reporting and remitting these items to the State Treasurer's office.

If you have any questions regarding the information contained in this booklet, please contact Unclaimed Property at (702) 486-4140.

Sincerely,

Brian K. Krolicki State Treasurer

GENERAL INSTRUCTIONS

1. What is Unclaimed Property?

- A. The Nevada Revised Statutes (NRS) Chapter 120A requires all businesses and other organizations to review their records each year to determine if they are in possession of any assets that may belong to another individual or business firm which has gone unclaimed for the period of time specified for the category of property, generally 1, 3, or 5 years. Any organization in possession of such assets must identify them and report and remit them to the Nevada State Treasurer, Unclaimed Property.
- B. Unclaimed Property is any intangible asset, or items of property found in a safe deposit box for which the fee is delinquent, and that is held, issued or owing in the ordinary course of a holder's business or activity. When such assets or items remain unclaimed by the owner for a statutory period of time prescribed by NRS 120A after it became payable or distributable, they meet the definition of unclaimed property. This includes, but it not limited to, outstanding payroll and vendor checks, matured certificates of deposit, savings and checking accounts, cashier's checks, money orders, traveler's checks, court deposits, insurance claims and refunds, royalty checks, commission checks, stocks, mutual fund shares, trust checks, escrow refunds, utility deposit refunds, credit balances, and other items which are described later on.

2. Who must report?

- A. Any business incorporated under the laws of Nevada that has property originally issued to clients now unknown, or whose whereabouts are unknown, are required to report and remit that property to Nevada if the dormancy period has been reached.
- B. Any entity conducting business within the State of Nevada may have to report unclaimed property. This includes banks and financial organizations, business associations, insurance companies, utility companies, and government entities within the state. These entities must file an annual report if they are holding unclaimed property defined in NRS 120A.

3. What must be reported?

A. If there has not been any contact with the owner for the statutory period of time and the owner cannot be located, the property must be reported and remitted to the state. The dormancy period varies by the specific type of property. These are some of the more common property types:

Property Type	Period
Wages, Payroll or Salary Checks	1 Year
Utility Deposit Refund Checks	1 Year
Property Distributable in the Dissolution of a Business	1 Year
Savings and Checking Accounts	3 Years
Accounts Payable Checks	3 Years
Securities (Stocks & Bonds)	3 Years
Mutual Funds	3 Years
Safe Deposit Box Contents	3 Years
Court Deposits	3 Years
Royalty Checks	3 Years
Credit Balances	3 Years
Refund Checks	3 Years
Insurance Claim Payments & Premium Refund Checks	3 Years
Official Checks issued by Banks	5 Years
Money Orders	7 Years
Traveler's Checks	15 Years

For reports due before November 1, all property that meets the statutory timeframe and is presumed abandoned as of June 30 should be reported. For reports due before May 1, all property that meets the statutory timeframe and is presumed abandoned as of December 31 should be reported. There should have been no contact with the owner during this period.

- B. Before an item is reported and remitted, the law requires that the holder exercise due diligence to ascertain the whereabouts of the owner. If the owner is located and contact is established, the property is no longer presumed abandoned and should not be reported.
- C. Property should be reported to the state of last known address of the owner. In general, all unclaimed property for owners with a last known address in Nevada must be reported to Nevada. Also, all unclaimed money orders, traveler's checks or similar instruments that were purchased in Nevada must be reported to Nevada if the owner's last known address is unknown. Finally, all unclaimed property held for owners whose last known address is unknown or is in a foreign country must be reported to Nevada if the holder is domiciled or incorporated in Nevada.
- D. In an effort to assist holders of unclaimed property with reporting to other states, Nevada has reciprocal or exchange agreements with a number of our sister states. This means we can accept property that rightfully belongs to other states and transfer it to them at a later date. This allows a holder to report all, or most of, their unclaimed property to a single state. The list of states we have these agreements with changes frequently. If you want to take advantage of this arrangement, you should check with us first before forwarding property to us that belongs to another state. Be aware that dormancy periods vary from state to state. Property due another state that is reported to Nevada must meet the statutory requirements of that state.

4. When to Report.

- A. Insurance company reports are due prior to May 1 of each year for property presumed abandoned as of the previous December 31. Reports for all other entities are due prior to November 1 of each year for property presumed abandoned as of the previous June 30. Requests for extension to the established due date must be made in writing and reach this agency before the report is due. These requests may be mailed or faxed to us and we can advise you if the request is approved or disapproved by fax if you provide your fax number in your request.
- B. Your remittance <u>must</u> accompany the report. Funds can be sent via wire transfer but you need to contact us first for specific instructions. If your report includes securities or mutual funds, the stock certificates and mutual fund statements registered to the State of Nevada, Unclaimed Property must accompany the report. Stock certificates can be transferred to our brokerage account via DTC but you need to contact us first for specific instructions.

5. Holder Reporting System (HRS) Software.

- A. The State of Nevada utilizes the Unclaimed Property Management System (UPMS) licensed by Wagers & Associates, Inc. in Boulder, Colorado to collect and track unclaimed property items. This system is presently used by twenty-nine states. UPMS gives us the capability to import the National Association of Unclaimed Property Administrators (NAUPA) standard electronic holder reports, and also offers, *free of charge*, a Holder Reporting System (HRS) Software package for holders to collect and report their unclaimed property information in the NAUPA format on diskette.
- B. Holders may download the free software and a Users Manual from the Wagers & Associates website at: www.wagers.net.

 On that website's main page, click on the icon "Free Holder Software" and follow the instructions to download. The software will run with all versions of Microsoft Windows or Windows NT and is updated regularly. Please download the latest version of this software available on this website. Do not utilize an older version that you used in the past. All windows versions of the software are backward compatible with earlier versions and will not overwrite your data.
- C. Businesses and entities with fifty (50) items or more to report, who are not currently using another software package designed for unclaimed property reporting, are encouraged to utilize the free HRS software to report their items to us on diskette instead of submitting hardcopy reports. Data entry, multiple states reporting, multiple holder reporting and, most importantly, uploading information to UPMS are all facilitated when HRS is used. Please contact us if you have questions in this regard.

INSTRUCTIONS FOR COMPLETING AN UNCLAIMED PROPERTY REPORT

These instructions are intended as a general quideline for identifying and reporting unclaimed property.

- Identify unclaimed property in your firm's possession. On the following pages refer to the listing of PROPERTY TYPE CODES
 which shows the various items of property that must be reported as well as the dormancy period for each type. We have also
 provided Unclaimed Property Report/Remit Year Tables for both Business Associations and Insurance Companies that show
 when unclaimed property must be reported and remitted to us.
- 2. Complete the "REPORT OF UNCLAIMED PROPERTY (DETAIL)". You may use our report form and photocopy the number of pages you will need or utilize your own printout as long as it includes all the required information in the same format. This is also where you should seriously consider utilizing the free Holder Reporting System (HRS) Software described above. This software includes all the forms you will need to submit with your remittance. Specific instructions with respect to each item are as follows:
 - A. *Property Type* Indicate the PROPERTY TYPE CODE from the listing provided. For example, a payroll check is MS01; an Accounts Payable Check is MS08; a Savings Account balance is AC02; a stock certificate is SC12; and so on.
 - B. Identifying Number Indicate the account number, check number, certificate number or other number for the property.
 - C. Last Action Date Indicate the last date of contact with the owner. This may be the check issue date in many instances.
 - D. Cash Amount Remitted Indicate the dollar amount due the owner.
 - E. SSN/FEIN Indicate the Owner's Social Security Account Number or Taxpayer Identification Number.
 - F. Owner's Name and Last Known Address Self-explanatory.
 - G. Security or Mutual Fund Name/CUSIP Indicate the name of the security or mutual fund being reported along with the Committee on Uniform Securities Identification Procedures (CUSIP) number.
 - H. *Number of Shares Remitted* Indicate the actual number of shares being remitted for the owner.

Items less than \$50.00 – Such items may be summed together and reported as an aggregate total as one line item, if you prefer. For example: "Seventeen accounts less than \$50.00" for a total of \$129.63. Use the Property Type Code that ends in "99" (e.g. MS99) for this line item. However, we recommend that you provide us with all detail for these items regardless of the amount. That way if an owner presents us with an unnegotiated check for an item less than \$50.00 we will not have to contact you for the detail included in the aggregate items shown on your report.

- 3. Complete the "REPORT OF UNCLAIMED PROPERTY COVER SHEET". The information is generally self-explanatory. You are welcome to contact us with any questions. This form can be used to submit a "NEGATIVE REPORT" if you have nothing to report for the year. Be sure to have this form signed by the appropriate official:
 - A. If a partnership, one of the partners.
 - B. If an unincorporated association or Private Corporation, an officer.
 - C. If a public entity or corporation, the chief fiscal officer.
- 4. Mail your report and remittance. Checks should be made payable to NEVADA UNCLAIMED PROPERTY.

SPECIAL INSTRUCTIONS FOR REMITTING SECURITIES OR MUTUAL FUNDS

- 1. SECURITIES (Stocks, Bonds, Warrants)
 - A. Register certificates in the name NEVADA UNCLAIMED PROPERTY and mail only one (1) certificate per issue reported to us along with your report and remittance. Our Federal Taxpayer ID# is 88-6000022.
 - B. If you participate in The Depository Trust Company (DTC) and would like to transfer the securities directly to our brokerage account, please contact us for written instructions. If you elect this option, please fax a listing of the securities being delivered including the description, CUSIP, number of shares and anticipated date of delivery with at least a 48-hour notice to us at 702-486-4177. Please send a copy of this fax along with your report submission.

2. MUTUAL FUNDS

- A. Mutual Funds must be registered to *NEVADA UNCLAIMED PROPERTY* on or before your report and remittance is mailed to us. Our Federal Taxpayer ID# is 88-6000022.
- B. Include a copy of the fund statement with your report for each fund reported. Do not make physical delivery of the shares. Do not redeem shareholder accounts and remit the proceeds unless special circumstances exist and written permission is first obtained from this agency. Dividends earned should be reinvested in the purchase of additional mutual fund shares. Send all statements to:

Office of the State Treasurer Unclaimed Property 555 E Washington Ave, Suite 4200 Las Vegas NV 89101-1070

SPECIAL INSTRUCTIONS FOR REMITTING SAFEKEEPING CONTENTS

- 1. A "SAFEKEEPING INVENTORY" form must be completed for each owner in whose behalf you are reporting and remitting safekeeping contents. If you have your own form that you utilize, this is acceptable as long as all the information we require is shown on your form. In addition, each owner must be listed on the "REPORT OF UNCLAIMED PROPERTY (DETAIL)" with the PROPERTY CODE SD01 or SD02, as appropriate.
- 2. Call us at 702-486-4140 before the report due date to schedule an appointment for delivery of safekeeping contents. We will inventory and sign for the contents at the time they are delivered to us. At least one representative from the company must be present during the inventory.
- 3. Safekeeping contents should be placed in a 9 by 12 inch or larger sturdy manila envelope. The owner name(s) and box number or other identifying number must be clearly marked on the outside of the envelope. Attach the SAFEKEEPING INVENTORY to each envelope.
- 4. Place the envelopes in alphabetical order by owner last name or business name.
- 5. If physical delivery of safekeeping contents is not possible, please contact us to determine if we can make other arrangements to receive the property.

MISCELLANEOUS INFORMATION

- 1. The forms and instructions in this brochure are also available for download on our website at <u>nevadatreasurer.com/unclaimed/</u>.
- 2. We welcome any questions or comments you might have. Please feel free to contact by phone, fax, letter or e-mail.

NEVADA STATE TREASURER • UNCLAIMED PROPERTY REPORT OF UNCLAIMED PROPERTY (DETAIL)

Report Date F		older Name	Page of				
Property Type	Identifying Number	Last Action Date	Cash Amount Remitted	SSN/FEIN	Owner's Name and Last Known Address	Security or Mutual Fund Name/CUSIP	Number of Shares Remitted
TOTAL CASH REMITTED TOTAL NUMBER OF SHARES REMITTED							

NEVADA STATE TREASURER • UNCLAIMED PROPERTY PROPERTY TYPE CODES

		CHECI	KS & INTANGIBLE PERSONAL PROPERTY HELD
ACCO	UNT BALANCES (3 Years)		ORDINARY COURSE OF BUSINESS (3 Years)
AC01	Checking account	MS01	Wage, payroll, or salary (*1 Year)
AC02	Savings account	MS02	Commissions
AC02	Certificate of deposit	MS03	Workers compensation
AC04	Christmas club	MS04	Payment for goods and services
AC04 AC05		MS05	Customer overpayment
AC05 AC06	Money on deposit to secure funds	MS06	Unidentified remittance
AC00 AC07	Security deposit		
	Unidentified deposit	MS07	Unrefunded overcharge
AC08	Suspense account	MS08	Accounts payable
AC99	Aggregate account balance less than \$50	MS09	Credit balances/accounts receivable
OFFIC	IAL LINGAGUED OUEOKO (E.V	MS10	Discounts due
	AL UNCASHED CHECKS (5 Years except as noted)	MS11	Refunds due
CK01	Cashiers check	MS12	Unredeemed gift certificates
CK02	Certified check	MS13	Unclaimed loan collateral
CK03	Registered check	MS14	Sums payable under pension and profit sharing
CK04	Treasurer's check		plans (IRA, KEOUGH, 401k, etc.)
CK05	Drafts	MS15	Property distributable in the course of a
CK06	Warrants		dissolution or liquidation (*1 Year)
CK07	Money Order (*7 Years)	MS16	Any other miscellaneous outstanding checks
CK08	Travelers Check (*15 Years)	MS17	Any other miscellaneous intangible personal property
CK09	Foreign exchange check	MS18	Suspense Liabilities
CK10	Expense check	MS99	Aggregate property less than \$50
CK11	Pension check		
CK12	Credit check or memo	SECU	RITIES (3 Years)
CK13	Vendor check	SC01	Dividends
CK14	Check written off to income or surplus	SC02	Interest payable on registered bonds
CK15	Any other outstanding check	SC03	NOT USED
CK16	CD interest check	SC04	Equity payments
CK99	Aggregate uncashed check less than \$50	SC05	Profits
0.100	riggi ogato anoasmou onostrioso anam que	SC06	Funds paid towards the purchases of shares or
COUR	T DEPOSITS (3 Years)	0000	or interest in a business organization
CT01	Escrow funds	SC07	Bearer bond interest and matured principal
CT02	Condemnation award	SC08	Shares of stock returned by Post Office
CT03	Missing heirs' funds	SC09	Cash for fractional shares
CT03	Suspense accounts	SC10	Unexchanged stock of Successor Corporation
CT05	Any other type of deposit	SC10	Any other certificates of ownership
CT99	Aggregate court deposit less than \$50	SC11	Underlying shares or other certificates of ownership
C199	Aggregate court deposit less than \$50	SC12	
INICIID	ANCE (2 Veers)	SC13	Funds for liquidation of unsurrendered stocks/bonds Debentures
	ANCE (3 Years)		
IN01	Individual policy benefit or claim payment	SC15	U.S. Government Securities
IN02	Group policy benefit or claim payment	SC16	Mutual funds
IN03	Death benefit due beneficiaries	SC17	Warrants
IN04	Proceeds from matured policies,	SC18	Matured principal on registered bonds
	endowments, or annuities	SC19	Dividend reinvestment plans
IN05	Premium refunds on individual policies	SC20	Credit balances
IN06	Unidentified remittance	SC99	Aggregate securities related cash less than \$50
IN07	Other amount due under policy terms		
IN08	Agent credit balances	TRUS1	Γ, INVESTMENT & ESCROW ACCOUNTS (3 Years)
IN99	Aggregate insurance property less than \$50	TR01	Paying agent accounts
		TR02	Undelivered or uncashed dividends
PROC	EEDS FROM MINERAL INTERESTS (3 Years)	TR03	Funds held in a fiduciary capacity
MI01	Net revenue interest	TR04	Escrow accounts
MI02	Royalties	TR05	Trust vouchers
MI03	Overriding royalties	TR99	Aggregate trust property less than \$50
MI04	Production payments		
MI05	Working interests	UTILIT	IES (3 Years except as noted)
MI06	Bonuses	UT01	Utility deposits (*1 Year)
MI07	Delay rentals	UT02	Membership fees
MI08	Shut-in royalties	UT03	Refunds or rebates
MI09	Minimum royalties	UT04	Capital credit distributions
141100		UT99	Aggregate utility property less than \$50
SAFF	DEPOSIT BOXES AND SAFEKEEPING (3 Years)	0100	riggiogate utility property less than 400
SD01	Contents of safe deposit boxes	SD02	Contents of any other safekeeping repository
2001	Contonic of data deposit boxes	0002	Samonto or any other balencoping repository

STATE OF NEVADA UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES BUSINESS ASSOCIATIONS

FIVE YEAR PROPERTIES

Items that were issued or had a last activity	Must be reported and remitted on the report
date during the period:	postmarked before:
7/1/1994 thru 6/30/1995	November 1, 2000
7/1/1995 thru 6/30/1996	November 1, 2001
7/1/1996 thru 6/30/1997	November 1, 2002
7/1/1997 thru 6/30/1998	November 1, 2003
7/1/1998 thru 6/30/1999	November 1, 2004

THREE YEAR PROPERTIES (Formerly Five Year Properties)

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked before:
7/1/1994 thru 6/30/1995	November 1, 2000
7/1/1995 thru 6/30/1998**	November 1, 2001
7/1/1998 thru 6/30/1999	November 1, 2002
7/1/1999 thru 6/30/2000	November 1, 2003
7/1/2000 thru 6/30/2001	November 1, 2004

^{**}Three-year activity period necessitated due to changes to NRS 120A enacted by 2001 Nevada State Legislature that changed holding periods for some five-year properties to three years.

ONE YEAR PROPERTIES

(Wage, Payroll, Salary & Utility Deposits)

Items that were issued or had a last activity	Must be reported and remitted on the report
date during the period:	postmarked by:
7/1/1998 thru 6/30/1999	November 1, 2000
7/1/1999 thru 6/30/2000	November 1, 2001
7/1/2000 thru 6/30/2001	November 1, 2002
7/1/2001 thru 6/30/2002	November 1, 2003
7/1/2002 thru 6/30/2003	November 1, 2004

NOTE: Reports and remittances that are received after the prescribed due date are subject to an interest penalty under the provisions of Nevada Revised Statutes 120A.450. Requests for waivers of interest may be submitted for consideration with your report/remittance and must include the reason(s) for the late submission. Failure to request a waiver may result in the imposition of an interest penalty. Please call or write for further information

STATE OF NEVADA UNCLAIMED PROPERTY REPORT/REMIT YEAR TABLES INSURANCE COMPANIES

THREE YEAR PROPERTIES (Formerly Five Year Properties)

Items that were issued or had a last activity	Must be reported and remitted on the report
date during the period:	postmarked before:
1/1/1995 thru 12/31/1995	May 1, 2001
1/1/1996 thru 12/31/1998**	May 1, 2002
1/1/1999 thru 12/31/1999	May 1, 2003
1/1/2000 thru 12/31/2000	May 1, 2004
1/1/2001 thru 12/30/2001	May 1, 2005

^{**}Three-year activity period necessitated due to changes to NRS 120A enacted by 2001 Nevada State Legislature that changed holding periods for some five-year properties to three years.

ONE YEAR PROPERTIES (Wage, Payroll, & Salary)

Items that were issued or had a last activity date during the period:	Must be reported and remitted on the report postmarked before:
1/1/1999 thru 12/31/1999	May 1, 2001
1/1/2000 thru 12/31/2000	May 1, 2002
1/1/2001 thru 12/31/2001	May 1, 2003
1/1/2002 thru 12/31/2002	May 1, 2004
1/1/2003 thru 12/31/2003	May 1, 2005

NOTE: Reports and remittances that are received after the prescribed due date are subject to an interest penalty under the provisions of Nevada Revised Statutes 120A.450. Requests for waivers of interest may be submitted for consideration with your report/remittance and must include the reason(s) for the late submission. Failure to request a waiver may result in the imposition of an interest penalty. Please call or write for further information

NEVADA STATE TREASURER • UNCLAIMED PROPERTY SAFEKEEPING INVENTORY

Holder N	Name	Holde	er No			
Owner Name(s)		SS#/TIN	SS#/TIN			
Street A	ddress					
City, Sta	ate, Zip	Box#/Patient#/Other#				
On this _ wrapped,	day of and the package plainly marked with	, 20, the contents listed below were h the names(s) of the owner(s) and placed in join	removed, t custody.	securely		
No. of Items	Description of Contents		Officer's Initials	Notary Initials		
Official Signa	ature	Notary Public Signature				
Contents	released to owner(s) on					
Signature of	owner	Witness (Official signature)				
	THIS SECTION TO BE U	JSED IF CONTENTS BECOME UNCLAIME	D			
Contents	turned over to the State of Nevada as U	Jnclaimed Property under NRS 120A.160 on this dat	e			
Signature of	State Official	Signature of Holder Official				

The Nevada State Treasurer, Unclaimed Property, takes custody of the contents shown for the above listed owner(s) and is responsible for its safekeeping. The holder is relieved of all liability to the extent of the value of the property delivered for any claim which then exists or which thereafter may arise or be made in respect to the property. (NRS 120.340)

— FOR BANK USE ONLY —

That thereafter the contents	of such Safe Dep	osit Box were:
Lessee and the date of opening	of the Safe Deposit a bank officer, and	Public, together with a duplicate of this certificate and the name of the t Box were written on the outside of the package by the undersigned a copy of this certificate was sent by certified mail, addressed to the 663.085)
☐ Mailed to the Lessee by certified	d or registered mail i	n accordance with Lessee's written instructions dated:
☐ Released to		(Agency) in accordance with search warrant
dated		
☐ Returned to the Safe Deposit Bo	ox in Total.	
☐ Returned to the Safe Deposit Bo	ox with the exception	n of
which was released to		in accordance with court order
dated		_·
☐ Other		
		Signature of Acceptor of Property
In witness whereof, we have hereunto	set our hands at	, Nevada, this day
of		
		Signature of Bank Officer
		Signature of Notary Public
		* * * *
Date Rent Last Paid		_
Charge for Forcible Entry	\$	Safekeeping Charge \$
Unpaid Rent	\$	Balance owed by tenant \$



NEVADA STATE TREASURER • UNCLAIMED PROPERTY

REPORT OF UNCLAIMED PROPERTY COVER SHEET (Remittance <u>must</u> accompany report)

Date:	Check one: Γ Insurance A	nnual Report Γ Other Ent	ity Annual Report		
Federal ID No. (TIN/FEIN):		Contact Person:			
Entity Name:		Title/Dept.:			
Address:		Phone#:	Fax#:		
Address.					
		Nevada Holder Number (see mailing label):			
0:1 (0) 1 (7:		Verification for Period Ending (check one):			
City/State/Zip:		☐ December 31,	☐ June 30,		
Did your entity file a Report of If "No", please explain	Unclaimed Property last year?	□ Yes □ No			
	vious holder of the property, or, i		ed, please indicate below		
Primary business activity of you	ur company				
	State				
Type of Report filed (check one): ☐ Negative (No Funds, Shares or Safekeeping) ☐ Hard Copy ☐ Diskette					
Summary of property reporte	,	. •			
a. Aggregate Total (i.e., accou	unts less than \$50 or with unknov	vn owners)			
b. Owner Total (i.e., accounts	with funds of \$50 or more)				
c. Total funds reported (sum o	of a. and b. above)				
d. Total number of shares (if re	eporting more than one issue, pr	ovide breakdown on separate s	heet)		
e. Total number of Safekeepin	ng Accounts remitted (if applicabl	le)			
	es under penalty of perjury to above and in the attached				
Printed Name	Signature	Title			

Mail to: NEVADA UNCLAIMED PROPERTY, 555 E WASHINGTON AVE STE 4200, LAS VEGAS, NV 89101-1070

FOR OFFICIAL USE ONLY							
Check # Check Date Amount Deposit # Deposit Date							

OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY 555 E WASHINGTON AVE, SUITE 4200 LAS VEGAS NV 89101-1070

RETURN SERVICE REQUESTED